time of the hearing which was to increase the sales tax one cent, which we did, to put that one cent in the property tax relief fund and then to use that money to send folk their rebate. We also provided a working definition of who the owner of property was. We also established dates for the rebate. We worked as diligently as we could to make his concept administratively feasible and that was no undertaking because the truth of the matter is the Department of Revenue is not in the business of sending any rebates to property owners, it just doesn't do it, so we had to figure out how that should be done. We spent quite a bit time with the Department of Revenue to work out the technique for effecting the rebates. But I first have to give to you the committee amendments. Now we heard a lot of arguments yesterday about whether the sales tax should be dedicated to property tax relief. That is in this bill. This amendment will increase the sales tax one cent, that is from three and a half to four and a half cents with that one cent going into that property tax relief fund. The rest of the amendments set out some of the dynamics on how the rebate would operate and with that I will offer the committee amendments.

PRESIDENT: Senator Haberman. There are amendments to the committee amendments being offered. Senator Marsh, for what purpose do you arise?

SENATOR MARSH: A question to ask, please, Mr. President. Senator Vard Johnson, I need to know if this leaves it so that we are still issuing individual checks at a cost of about \$4.00 apiece for the processing of checks.

SENATOR V. JOHNSON: Yes, we are, Senator Marsh.

SENATOR MARSH: Thank you.

PRESIDENT: There are amendments to the committee amendments.

CLERK: Mr. President, I have a series of amendments to the committee amendments. Pursuant to our rules, Senator DeCamp had filed some amendments first. However, Senator Lamb as primary introducer has an amendment to the committee amendments and I believe that would be the first amendment that we should consider. Senator Lamb's amendment is on page 909 of the Journal.